FILED

IN THE UNITED STATES BANKRUPTCY COURT FOR THE NORTHERN DISTRICT OF OKLAHOMA

OCT 05 1998

J.S BANKRUPTCY COURT JOSTHERN DISTRICT OF OKLAHOMA

In Re:)	
)	Case No. 96-05291-R
ROSALITA, INC., d/b/a FAJITA)	Chapter 11
RITA'S,)	
)	
Debtor.)	
)	
ROSALITA, INC. d/b/a FAJITA)	
RITA'S,)	
)	
Plaintiff,)	
)	
v.)	Adv. No. 98-0078-R
)	
OKLAHOMA TAX COMMISSION)	
)	
Defendant.)	

JOURNAL ENTRY OF JUDGMENT

Based on the agreement of the parties, the following facts are deemed to be stipulated:

- 1. Debtor/Plaintiff filed this Voluntary Petition for Relief under Chapter 11 of the Bankruptcy Code on August 30, 1995. The Debtor/Plaintiff disagreed with the assessment of taxes reflected on the amended proof of claim filed on March 27, 1998 and objected to the claim by filing this Adversary Proceeding on March 17, 1998 under 11 U.S.C. §505(a) requesting this Court determine the correct amount of the sales, mixed beverage and tourism tax liability.
- 2. As a result of a mixed beverage depletion audit, the Commission assessed Debtor/Plaintiff for additional sales, mixed beverage and tourism taxes. Debtor/Plaintiff subsequently provided additional documentation which allowed the Oklahoma Tax Commission to reduce its assessment.

DOCKETED 1979 Clerk, U.S. Bankruptey Court Northern District of Oklahoma



- 3. The Parties have agreed that the total amount owed by the Corporation for mixed beverage, sales and tourism tax with interest and penalty calculated to the date of the filing of the Petition on all pre-petition taxes and to the date of payment on all post-petition taxes is \$18,560.07. The Parties further agree that payments totaling \$16,412.12 have been made and credited leaving a balance of \$2,147.95 which amount shall be paid within thirty (30) days of the date of this Order.
- 4. This agreement constitutes a complete and final resolution of all issues raised with respect to the Debtor/Plaintiff only.
- 5. The Oklahoma Tax Commission and Debtor/Plaintiff agree to bear their respective litigation costs, including any possible attorney's fees or other expenses of this litigation.

IT IS THEREFORE ORDERED that the tax liability owed to the Oklahoma Tax Commission for all periods through the date of Confirmation including applicable interest and penalty is \$18,560.07.

ORDERED THIS 2 day of Cotober, 1998.

Dana L. Rasure

United States Bankruptcy Judge

AGREED:

Paul R. Tom

Law Offices of Paul R. Tom 2727 East 21st Street, Suite 304 Tulsa, OK 74114

(918) 743-2000

Attorney for Debtor/Plaintiff

Melody V. Suess, OBA #15866

Assistant General Counsel Oklahoma Tax Commission

440 South Houston, Ste. 501-B Tulsa, Oklahoma 74127-8917

(918) 581-2979

13152-3248